

CAL POLY

CORPORATION

Travel Guidelines

Highlights

1. All Travel **MUST** be approved in advance via Travel Preauthorization Form/State 1A Form. (See the International Center for International Travel Procedures.) Preauthorization Forms/State 1A Forms are retained in the Traveler's department until the Travel Claim is filed.
2. Travel expenses are submitted using the Travel Expense Claim Form, the common form used by all University entities.
3. Personal vehicle travel may only be reimbursed through mileage reimbursement (currently \$0.545 per mile). The Traveler may not be reimbursed for fuel only. Title 8 [California Code of Regulations Division 1, Department of Industrial Relations Chapter 6, Division of Labor Standards Enforcement Subchapter 12] states the amount that fully compensates each employee for what the employee has necessarily expended in the performance of work for the employer is required to be reimbursed. Reimbursing mileage satisfies full compensation whereas fuel alone does not.
4. Meals will be reimbursed for actual costs up to a maximum of \$55 per day. Additionally, receipts are not needed for individual meals \$40 or less. There is no maximum per meal; the maximum is per day up to \$55 unless a partial day rate applies on the first or last day of travel. For example, a \$45 meal would need an itemized receipt, but any other meals the same day would not need receipts.
5. The incidental rate per diem is \$7 per day.
6. Reimbursements for meals and incidentals for "extended day trips", e.g., trips where there is no overnight stay, are reported as taxable income. **Under no circumstances may lunch be reimbursed.**
7. Foreign travel of more than a week that includes a personal component is taxable when the personal time is more than 25% of the total trip. A portion of the common business expenses that are incurred by the Traveler, including airfare, is taxable to the Traveler. **Please note the determination of what constitutes a personal day versus a business day is between the traveler and approver. As a general rule, any travel days that the employee records as accrued leave time, such as vacation, would be considered a personal day.**
8. **Student Travel shall be conducted in accordance with policies, regulations and guidelines of the CSU and the University. Refer to Executive Order 1041 for the Release of Liability, Promise Not to Sue, Assumption of Risk and Agreement to Pay Claims requirement.**

9. CPC staff and University faculty/staff should not pay for the travel of students and expect reimbursement from the student. The faculty or staff travel advisor should request any advance needed, incur the trip related expenses on behalf of the student travelers and submit a travel claim for reimbursement. As required and with appropriate approval, students may obtain travel advances (e.g., payments have been made for airfare or a conference and submit travel claims individually.) The CPC can also direct pay for hotels or other travel related expenses.
10. If travel expenses are to be reimbursed by a sponsored program (grant/contract), any restrictions contained in that agreement or the Grantor's policies supersede these Guidelines. In absence of policies from the Grantor, this policy will apply to all sponsored program travel.
11. If advance approval has been obtained (by the appropriate Vice President, Dean, Executive Director, or his/her designee), a Traveler may use surface transportation for personal reasons even though air travel is the appropriate mode of transportation. Documentation demonstrating the cost of regular coach in effect at the time of travel (a real time quote) is required to obtain advance approval. Such costs, however, including all other costs associated with the alternate mode of transportation, shall not exceed the cost of airfare, based on the lower of the regular coach fare available for the location of travel from a standard commercial air carrier, plus transportation costs to and from the terminals. Documentation of the advance approval should be included with the Travel Claim Form.
12. Domestic travel that includes a personal component should include documentation demonstrating the cost of regular coach in effect at the time of travel for the business portion of the trip.
13. All expenditures for a trip should be reported on one Travel Expense Claim. Previously reimbursed amounts related to the trip should be detailed on the claim. In no event shall a Travel Expense Claim totaling less than \$10.00 be submitted. Such claims should be paid through appropriate petty cash accounts.
14. Receipts - itemized receipts are required for all travel over \$40 and:
 - a. Demonstrates the cost (shows an itemized list of what was purchased),
 - b. Provides proof of payment (shows how was it paid) and
 - c. Includes the date of purchase.
15. Original itemized receipts should be submitted with the Travel Expense Claim. Electronic receipts are acceptable provided that the detail contained in an electronic receipt is equivalent to the level of detail contained in an acceptable paper record.
16. Travel "packages" from Internet vendors typically do not itemize expenses. Therefore, business-related travel should not be booked through such vendors unless the Traveler has confirmed that each aspect of the package will be separately itemized.
17. The travel expenses of a spouse or registered domestic partner who accompanies a University business Traveler (e.g., as approved by the appropriate Vice President, Dean, Executive Director, or their assignee) are reimbursable under these guidelines, provided it can be established that the significant other's presence serves a bona fide CPC/ University business purpose. A spouse or registered domestic partner who attends a function is considered to have a business purpose if he or she has a significant role in the proceedings or makes an important contribution to the

success of an event. If a spouse or registered domestic partner has no significant role in the proceedings, or performs only incidental duties of a social or clerical nature, attendance does not constitute a bona fide business purpose. Such expenses are taxable to the employee and therefore may not be reimbursed under these guidelines.

18. The Travel Expense Claim contains the following certifications that must be signed by the Traveler:

I hereby certify that the above is a true statement of the travel expenses incurred by me in accordance with the applicable California State University procedures and that all items shown were for the official business of The California State University. If a privately owned vehicle was used, and if mileage rates exceed the minimum rate, I certify that the cost of operating the vehicle was equal to or greater than the rate claimed, and that I have met the requirements as prescribed by SAM Sections 0750, 0752, 0753 and 0754 pertaining to vehicle safety and seat belt usage.

19. **All International travel request(s) must be submitted to the Cal Poly International Center. Forms and instructions are located on the Cal Poly website:**

<http://www.international.calpoly.edu/travel/>

20. Travelers to foreign destinations may receive a fixed amount per diem for lodging, meals and incidentals in accordance with the Federal Maximum Travel Per Diem Allowances for Foreign Areas published by the U.S. Department of State.
21. P Cards issued by the Corporation can be used for travel expenses with the exception of non-hosted meals. Travel P Card transactions should be coded to **Object Code 198100 – P Card Travel Advance**. Advances will be cleared when the Travel Expense Claim is submitted.
22. Direct deposit into your bank account is available for all Travel reimbursements:
ACH Enrollment Form (excel)
23. Prepaid fuel service options from rental car agencies should be declined. Travelers should return rental cars with a full tank of gas purchased prior to dropping off the vehicle. Gas should not be purchased from the rental car agency due to the increased cost and additional fees that may be charged. GPS or other services will not be reimbursed.
24. Travelers to foreign destinations should review the on-line export control training:
http://www.grants.calpoly.edu/2_Laws.html

1. Scope

1.1 Authorities

- These guidelines apply to all Cal Poly Corporation (CPC or Corporation) and California Polytechnic State University San Luis Obispo (CSU or University) employees, officers, directors, agents, or other designated representatives authorized to travel on official CPC and/or University business. The Executive Director or designee is authorized to issue interpretations and take such other action as may be necessary or appropriate to implement these guidelines (Guidelines).

1.2 Use of Preferred Suppliers

- Business Travelers are asked to be diligent about the cost effectiveness of expenditures. Travelers are strongly encouraged to purchase travel services, when available, from Preferred Suppliers with whom the State of California, the CSU, the University, or CPC have strategic and collaborative sourcing primary agreements. Preferred Suppliers deliver competitive value in the range of services required by Travelers. Such suppliers include airlines, car rental agencies, hotels, travel agencies, and online booking providers. Although it might be possible to obtain a lower cost from non-participating suppliers, use of Preferred Suppliers should, on average and over time, reduce the CPC's overall travel costs and provide the best value to the Traveler. For more information about Preferred Suppliers, including airlines, hotels, car rental agencies, and travel agencies, see the State of California's online travel portal at:
<http://www.travel.dgs.ca.gov/default.htm>.

1.3 Reimbursement Standards

CPC reimbursement of a Traveler's overnight travel expenses shall not result in additional taxable income. CPC will reimburse travel expenses that are considered by the IRS to be taxable income to the Traveler, for example:

1. Meals reimbursed on single day travel,
2. Meals and incidentals reimbursed in excess of published federal rates without appropriate documentation,
3. Untimely submission of travel claims,
4. Expenses for travel in excess of one year, or
5. Certain travel expenses related to moving a new appointee or a current employee.

When travel is under the sponsorship of a non-CPC/University entity, travel expenses, including advances, prepayments, or billings, shall not be charged to a CPC account or billed to the CPC. Airline tickets must be obtained from the sponsor.

Under no circumstances shall expenses for personal travel be charged to, or be temporarily funded by, the CPC, unless otherwise noted in these procedures.

1.4 Responsibilities

1. Traveler Responsibility

Individuals traveling on official business must familiarize themselves with and adhere to the CPC and University Travel Guidelines. Travelers should ensure they have documented authorization to travel prior to embarking on the trip and/or prior to making non-cancellable travel arrangements (a State 1A Travel Request Form). Travelers should make certain that the business

related expenses they incur are ordinary, reasonable, not extravagant, and necessary for the purpose of the trip.

The person due the reimbursement for travel costs incurred is responsible for:

- a. Submitting travel claims within 10 days from the return of the trip.
- b. Providing the business purpose and inclusive dates of each trip.
- c. Certifying he/she:
 - Received authorization to travel.
 - Traveled on official business.
 - Actually spent the amount for listed expenses.
 - Has verified that the amount due is accurate.
 - Has not and will not seek reimbursement for: (1) a duplicate claim or (2) from any other source.
 - Returning within 10 days any reimbursement or payment issued by the CPC.

Travel on official business shall observe normally accepted standards of appropriateness in the type and manner of expenses they incur. In addition, it is the Traveler's responsibility to report his/her actual travel expenses in a responsible and ethical manner, in accordance with the regulations set forth in these travel guidelines.

2. Approving Authority Responsibility

The approving authority designated to approve travel claims ensures all expenses are reasonable in terms of price, purpose, and necessity.

The approving authority is responsible for:

- a. Ensuring expenses charged to his/her accounts are supported by sufficient funds and ensuring appropriateness of use of funds.
- b. Ensuring expenses requested are ordinary, reasonable, not extravagant, necessary, and supported by a business purpose or justification, as appropriate.
- c. Validating, to the extent possible, that the expenses listed were actually incurred by the Traveler and that appropriate supporting documentation is attached.
- d. Reviewing and approving the business purpose and ensuring the request is in compliance with any applicable sponsored project/grant requirements.
- e. Approving/denying payment of the travel claim in a timely manner.
- f. Denying expenses not directly related to official business.

3. Travel Office

A CPC designated travel office will perform the following functions:

- a. Review for compliance with these Guidelines.
- b. Verify appropriate approver.
- c. Ensure appropriate documentation is submitted.

1.5 Sponsored Programs

If travel expenses are to be reimbursed by a sponsored program (grant/contract), any restrictions contained in that agreement or the Grantor's policies supersede these Guidelines. In absence of policies from the Grantor, this policy will apply to all sponsored program travel.

1.6 Exceptions

Exceptions to these guidelines should be approved in advance by the appropriate Vice President, Dean, Executive Director or designee.

2. Definitions

For the purpose of these Guidelines, the following definitions will apply:

2.1 Work Location

Work location shall be established for each Traveler and shall be defined as the place where the Traveler spends the largest portion of regular work days or working time, or the place to which the Traveler returns on completion of special assignments.

1. No subsistence expenses (lodging, meals, and incidentals) shall be allowed at any location within 25 miles of said work location as determined by the normal commute distance.
2. In cases where adherence to the 25-mile limitation creates an unusual and unavoidable hardship to the Traveler, exceptions may be granted by the President or Executive Director, or their designee.

2.2 Residence

A place of primary dwelling shall be designated for each Traveler. A residence shall be defined as the actual dwelling place of the Traveler. However, if a Traveler is temporarily required to dwell away from the Traveler's primary dwelling place due to official travel and said primary dwelling is either inhabited by the Traveler's dependents or is maintained by the Traveler, such dwelling place may be continued as the Traveler's designated primary dwelling.

1. No reimbursement for subsistence expenses shall be allowed at the Traveler's residence.
2. In any case, where a Traveler maintains more than one dwelling, meeting the definition of residence set forth in subdivision B above, the one place which bears the most logical relationship to the Traveler's work location shall be deemed the primary dwelling.

2.3 Travel Expenses

Travel expenses include:

1. Subsistence Expenses. Subsistence expenses consist of the charges and attendant expenses for meals and lodging and charges for incidental expenses incurred while on travel status.
2. Business Expenses. Business expenses consist of the charges for business phone calls, emergency or supply purchases, and all other charges necessary to the completion of official business. Any emergency purchase shall be explained, and if over \$25 must be approved by a Vice President, Dean, the Executive Director, or their designee.

3. Payment of Travel

3.1 Prepaid Expenses and Direct Charges

Prepaid expenses such as transportation tickets and conference fees may be billed directly to the CPC. However, except as provided in [Section 5.4](#), Payment of Group Subsistence Expenses, Students, Prospective Employees, or otherwise approved by CPC management, Travelers are prohibited from charging travel-related lodging, meals, or miscellaneous expenses directly to the CPC. These expenses must be paid by the Traveler, or if allowable, charged on a CPC issued P-Card, when they are incurred and a claim for reimbursement submitted at the conclusion of the trip.

3.2 P-Cards

Corporation P cards may be issued to employees who travel on official business. Any Traveler issued such a card is strongly encouraged to use the Corporation P card to pay for all expenses, excluding meals, related to official business travel, including airfare, lodging, and conferences, except where the card is not accepted. P Cards are not allowed for meals. In this way, CPC can document expenditures in order to negotiate for favorable rates with vendors and preferred suppliers.

The card is valid only while an individual is employed by the CPC, may be cancelled at the discretion of CPC, and must be relinquished to the employee's department upon termination of employment.

3.3 Cash/Non-Cash Advances

1. Requests

Travelers may request cash advances to cover estimated out of pocket expenses. Travel advances will not be issued for less than \$50.00. Cash advances must be issued between 1 and 30 days of when an expense is to be paid or incurred in order to meet the CPC's cash management objectives.

Travelers may also request reimbursement for costs incurred prior to the actual dates of travel by submitting a travel advance request or check request form for reimbursement. This includes situations where credit card expenses must be paid before a trip is completed or when the travel requires special handling, such as international travel, group travel, student groups, etc.

Cash advances will not be authorized under the following circumstances:

- The Traveler is delinquent in submitting a Travel Expense Claim for a prior trip,
- The Traveler has not reimbursed CPC for advances in excess of expenses for a prior trip.

Since a Traveler should have no more than one outstanding cash advance at a time. Each advance should be accounted for before another advance is granted. In order to document the business purpose for which an advance was issued, the Traveler must submit a Travel Expense Claim within 10 days after completion of travel even if he or she is not owed any additional reimbursement.

Section 9, Reporting Travel Expenses, contains information on substantiation of cash/non-cash advance expenses.

2. Cancelled or Postponed Trips

A cash advance must be returned immediately if an authorized trip is cancelled or indefinitely postponed. A non-refundable ticket associated with a cancelled trip must be used for the Traveler's next trip.

3. Unrecovered Advances

Sixty days after a trip is expected to be completed, the CPC Accounting Office should initiate proceedings for the recovery of any outstanding cash advances. Any advances that cannot be recovered from the Traveler shall be charged to the account indicated on the State 1A Travel Request Form or Check Request forms or as designated by the accounting office.

a. Recovery Procedures:

A Traveler's written permission must be obtained before an outstanding cash advance can be deducted from wages or from any other amounts due the Traveler. If the Traveler's consent cannot be obtained, the CPC may recover the debt through a collection agency. Outstanding cash advances may also be deducted from discretionary or other accounts held at CPC.

b. Tax Considerations:

Cash Advances: If a Traveler fails to substantiate expenses and return any unused cash advance amounts within 120 days of the end of a trip, the CPC is obligated under IRS rules to consider such amounts as income and, if a CPC employee, include the unused cash advance amount on their W-2. If not a CPC employee, such amounts will be included on a 1099 issued to the Traveler.

Any income or applicable employment taxes on the additional wages are to be withheld from an employee's regular earnings. No refund of such taxes or any adjustment to gross income shall be made with respect to any substantiation or reimbursement received from the employee after the 120-day period.

Non-cash Advances: Travel payments, such as registration fees, airline tickets, etc., made to a vendor on behalf of a Traveler who has not submitted a Travel Expense Claim within the 120-day period are not reportable as income to the Traveler, provided the expenses are ordinary and necessary business expenses. This requirement will be satisfied if the payment procedures (e.g., check request form) substantiate the time, place, and business purpose of the trip.

4. Transportation Expenses

Transportation expenses shall be reimbursed only for the mode of transportation which is in the best interest of CPC, considering both direct expenses, the Traveler's time, and the most commonly traveled route, consistent with the authorized purpose of the trip. Any exception must be approved in advance by the appropriate Vice President, Dean, Executive Director, or his/her designee.

4.1 General

1. Definition

Transportation expenses include the following: Charges for commercial carrier fares; travel agency service fees; car and aircraft rental charges including fuel for rentals; private car mileage allowances; emergency repair to CPC/University vehicles; overnight and day auto parking; bridge and road tolls; taxi and public transportation fares; and all other charges for transportation services necessary to accomplish the official business purpose of the trip.

2. Transportation Tickets

Transportation tickets should be procured in advance in order to obtain any discounts offered by the carrier or negotiated by the CPC or the State. Such tickets should be purchased from the contract travel agency. Travelers will not be reimbursed for non-cash certificates used for the purchase of transportation tickets, e.g., frequent flyer miles.

3. Lost Tickets

Service charges for tickets lost by Travelers may be reimbursed provided such occurrences are infrequent. Charges for re-ticketing, schedule changes, etc., are reimbursable if incurred for a valid business reason. The reason for the charge must be specified on the Travel Expense Claim.

4. Indirect or Interrupted Itineraries

Advance approval (by the appropriate Vice President, Dean, Executive Director, or his/her designee) is required when a Traveler takes an indirect route or interrupts travel by a direct route, for other than CPC or University business. Any resulting additional expenses shall be borne by the Traveler. The reimbursement of expenses shall be limited to the actual costs incurred or the charges that would have been incurred via a usually traveled route, whichever is less. Any resulting excess travel time will not be considered work time, and will be charged to the appropriate type of leave. The Traveler shall be responsible for the accurate reporting of such leave time. Fees for interrupted trips where the Traveler needed to reschedule their trip are reimbursable with approval of the appropriate Vice President, Dean, Executive Director, or his/her designee.

5. Surface Transportation Used in Lieu of Air Travel

If advance approval has been obtained (by the appropriate Vice President, Dean, Executive Director, or his/her designee), a Traveler may use surface transportation for personal reasons even though air travel is the appropriate mode of transportation. The cost of meals and lodging, parking, mileage, tolls, taxis, and ferries incurred while in transit by surface transportation may be reimbursed. Such costs, however, shall not exceed the cost of airfare, based on the lower of the regular coach fare available for the location of travel from a standard commercial air carrier, plus transportation costs to and from the terminals. Documentation demonstrating the cost of regular coach in effect at the time of travel (a real time quote) should be included with the Travel Claim Form.

6. Travel Extended to Save Costs

Additional expenses associated with travel extended to save costs, e.g., a Saturday night stay for domestic travel, may be reimbursed when the cost of airfare would be less than the cost of airfare had the Traveler not extended the trip (provided the expenses were incurred in compliance with these procedures). Such expenses include lodging, car rental, and meals and incidental expenses incurred within the vicinity of the business destination and shall not exceed the amount the CPC would have paid had the Traveler not extended the trip. Documentation demonstrating the cost in effect at the time of travel (a quote for airfare and car rental at the time the travel was booked had the travel not been extended) should be included with the Travel Expense Claim.

4.2 Air Travel

1. Commercial Airlines

a. Coach or Economy Class

Coach or any other discounted economy-class fare shall be used whenever ticketing restrictions are reasonable. This applies to all travel (domestic or international, or any combination thereof) regardless of the purpose or fund source. Receipts submitted for air travel must show the class of service.

b. Business or First Class

When a Traveler prefers to use a higher class than the one authorized for reimbursement, the Traveler must pay the incremental cost of the airfare. Documentation demonstrating the cost of regular coach in effect at the time of travel (a real time quote) should be included with the Travel Expense Claim. In cases other than those described above, a written authorization to use economy plus, business, or first-class or other higher-cost service shall be obtained in advance from the appropriate Vice President, Dean, Executive Director, or his/her designee) prior to travel commencement. The Traveler shall submit such authorization with the Travel Expense Claim.

c. Baggage Fees

The CPC will pay the cost for checked baggage that is considered reasonable and necessary for the business purpose and length of the trip. The approving authority is responsible for determining if the fees are appropriate.

2. Privately Owned Aircraft.

A request of a Traveler for transportation by privately owned aircraft MUST be approved by an appropriate Vice President, Dean, the Executive Director, or their designee prior to travel commencement.

3. Air Travel Insurance.

Traveler may request reimbursement for trip cancellation insurance for airfare.

4. U.S. Flag Air Carriers.

Under the Fly America Act, only U.S. carriers shall be used for travel reimbursed from federal grants and contracts, unless one of the following exceptions applies:

- a. Use of U.S. carrier service would extend travel time, including delay at origin, by 24 hours or more;
- b. U.S. carriers do not offer nonstop or direct service between origin and destination. However, a U.S. carrier must be used on every portion of the route where it provides service unless, when compared to using an international air carrier, such use would:
 - Increase the number of aircraft changes outside the U. S. by two or more; or
 - Extend travel time by at least 6 hours or more; or
 - Require a connecting time of 4 hours or more at an overseas interchange point.
- c. When the costs of transportation are reimbursed in full by a third party, such as an international government or an international agency. Reimbursement of travel on an international air carrier may be denied in the absence of such justification.

4.3 Automobile

1. Privately Owned Vehicles

- a. Persons authorized to travel by automobile (e.g., when an automobile is the most economical mode of transportation) are responsible for carrying and maintaining liability insurance if using a private vehicle. Refer to [Section 8.2](#) below for insurance requirements.

- b. In any case in which reimbursement for expenses of transportation by private automobile is claimed, the license number of the automobile as well as the name of each Traveler transported on the trip shall be stated. Reimbursement is for the expense of use of the automobile regardless of the number of persons transported and no reimbursement for such transportation shall be allowed any passenger in any automobile operated by another Traveler.
- c. Expenses arising from travel between home or garage and work location shall not be allowed. On normal work days, where a trip is commenced or terminated at Traveler's home, the distance traveled shall be computed from either the Traveler's work location or home, whichever shall result in the lesser distance. The distance shall be computed from a Traveler's home when travel commences on a weekend.
- d. No reimbursement will be allowed for transportation expense when the Traveler uses a motorcycle, bicycle, or motor-driven cycle in the conduct of official business.
- e. Where it is necessary to hire special transportation (e.g., limousines, handicapped vans), an explanation, stating the facts constituting the necessity, shall accompany the Travel Expense Claim. If a Traveler plans to rent/drive a vehicle in a foreign country, the Traveler must notify and obtain advance approval from their Vice President, Dean, Executive Director or designee.
- f. No reimbursement will be made for traffic/parking tickets or fines.
- g. Where Traveler is authorized to operate a privately owned automobile, the Traveler will be reimbursed at the standard rate consistent with State guidelines at the time of travel. Traveler may be reimbursed at the lower of actual mileage incurred multiplied by the mileage rate or the cost of a commercial automobile rental if such cost is materially different (more than 10%) than the amount charged for use of a private vehicle. A quote for a similar trip will be obtained by CPC at the time the expense report is submitted for reimbursement to determine the amount to be paid.
- h. Where use of a privately owned automobile is authorized for travel to or from a common carrier terminal and the automobile is not parked at the terminal during the period of absence, (e.g., Traveler is dropped off at a local airport, within 50 miles of Traveler's residence), mileage may be claimed only while the Traveler is an occupant of the vehicle for the distance between the terminal and the Traveler's residence or work location whichever is less.
- i. Expenses for gasoline (instead of mileage) will not be allowed per IRS guidelines.
- j. Allowance of transportation expenses by privately owned automobile incurred in travel outside California is limited by these Guidelines.

2. Rental Cars

a. Authorization to Rent

A vehicle may be rented when renting would be more advantageous to CPC than other means of commercial transportation, such as using a taxi or using a private vehicle. Advance reservations should be made whenever possible and a compactor economy class vehicle requested. These classes should be used unless a no-cost upgrade is provided or if the recommended sizes are not adequate to meet the business purposes of the trip. The Traveler

is responsible for obtaining the best available rate commensurate with the requirements of the trip. The discount negotiated with car rental agencies should be requested when available. CPC has an agreement with Enterprise and the identification number should be given to the agency at the time of rental in order to secure the contract rate. Rentals can be booked at the following hyperlink:

http://www.enterprise.com/car_rental/deeplinkmap.do?bid=002&cust=DB30H28

Enterprise should be used for all domestic vehicle rentals. Rentals in San Luis Obispo should be made at the Broad Street or Los Osos Valley Road locations as rentals at the airport can cost up to \$10 a day in additional fees. All rentals through Enterprise should decline the Collision Damage Waiver (CDW) as the Corporation has procured this coverage. An account number and billing number are required at the time of rental. Travelers should return their rental cars with the fuel tank full, so there are not additional fuel charges. Gas should not be purchased from the rental car agency due to the increased cost and additional fees that may be applicable. Prepaid fuel service options from rental car agencies should be declined and may not be reimbursed by the CPC. GPS or other services will not be reimbursed.

b. Direct Billing

Rental cars should be booked directly with Enterprise. Travelers are encouraged to use the CPC direct billing account for rental car charges. A copy of the completed rental contract should be attached to the Travel Expense Claim upon return.

3. Campus/CPC Vehicles

University/CPC vehicles shall be used in accordance with established procedures.

4. Miscellaneous Automobile-related Expenses

Charges for ferries, bridges, tunnels, or toll roads may be claimed by the vehicle operator.

Reasonable charges for parking while a Traveler is on travel status or on CPC/University business away from regular duties also will be allowed for the following:

- a. Day parking on trips away from an Traveler's normal work location;
- b. Day and all night parking on overnight trips away from an employee's normal work location or residence if free overnight parking is not available.

4.4 Rail or Bus

Rail or bus transportation may be used when required by the destination, by business necessity, or when less costly than other forms of travel.

If a Traveler's destination is served by a regularly scheduled airline, the use of rail transportation shall be reimbursed in accordance with the procedures specified in [Section 4.1](#), Surface Transportation Used in Lieu of Air Travel. This rule does not apply to inter-city rail travel that is equivalent to air transportation in total travel time.

Reimbursement for the cost of Business class or Pullman roomette accommodations is allowed if the cost is less than airfare on a commercial airline for the same trip, substantiated by the inclusion

of a "real time quote" for the air travel. If more expensive accommodations are used, the Traveler must justify the expense in a written explanation submitted with the Travel Expense Claim.

If accommodations are included in the rail fare, e.g., Pullman roomette accommodations, lodging expenses shall not be reimbursed for each night that such accommodations are used.

4.5 Other Forms of Transportation

1. Local Public Transportation, Shuttle Service, and Taxis

Local public transportation fares (e.g., buses, subway, streetcars) shall be allowed. The cost of shuttle service (including airport limousine service, if appropriate) to and from an airport or railroad station, plus reasonable tips, is allowable to the extent such service is not included in air or rail fares. Taxi fares, including tips, shall be allowed when the use of public transportation or airport shuttle service is impractical or not available. The cost must be reasonable in relation to personal car use costs, including parking, tolls, etc.

5. Subsistence Allowance

When a Traveler is on travel status, as defined in these Guidelines, payment of a subsistence allowance is authorized for both domestic and foreign travel. The circumstances of travel will determine the rate allowed.

Expenses reimbursed must be ordinary, reasonable, not extravagant, and necessary to accomplish the official business purpose of the trip. Only expenses actually incurred and substantiated are reimbursable. Actual expenses must be documented in accordance with [Section 9.2](#), Documentation Requirements, to be eligible for reimbursement.

If the Traveler is unable to provide a required receipt, they must include a statement with the Travel Expense Claim explaining why a receipt is not available. See [Section 5.2](#) regarding receipts for meals.

5.1 Lodging

Travelers may secure lodging when traveling on business more than 25 miles (one way) from their normal work location or home, whichever is closer. The maximum limit for in-state and out-of-state lodging rate for Campus and Chancellor's Office employees is \$275.00 per night excluding taxes. Expenditures above the cap are the responsibility of the traveler unless a documented exception is approved. Refer to [Section 12](#), International Travel for guidance regarding lodging outside the United States.

1. Use of Non-Commercial Facilities

When non-commercial facilities such as cabins, house trailers, vans, field camping equipment, or other such facilities are used, the Traveler shall be reimbursed a daily amount based on an estimate of actual expenses up to 100% of the applicable federal per diem lodging rate for the appropriate geographic area.

2. Lodging with a Friend or Relative

When a Traveler lodges with a friend or relative while on official business, a non-cash gift, such as flowers, groceries, or a restaurant meal, may be provided to the host. The type of gift provided should be in compliance with the use rules surrounding the funds used for reimbursement. The actual cost of such a gift may be reimbursed up to \$75. A receipt must be provided for gifts costing \$40 or more. Only one reimbursable gift per stay may be provided to a host.

5.2 Meals While Traveling

The reimbursement of daily meal and incidental expenses for travel within the continental United States will be based on actual amounts incurred subject to the daily maximum reimbursement cap set forth in 1.b below. The meals reimbursement cap should not be treated as a per diem.

Expenditures above the cap are the responsibility of the Traveler unless a documented exception is approved.

1. Computation of Allowances.

- a. Actual meal expenses and incidentals, as appropriate, shall be reimbursed. Individual receipts for expenditures \$40.00 or less do not need to be submitted; however, the expense must be incurred to be reimbursed.
- b. In computing the allowance for travel, up to \$55.00 for actual meal costs (including tips) may be reimbursed for each complete 24-hour period. Separate meal reimbursement amounts are not applicable.
- c. For travel of more than 24 hours, actual meal costs may be claimed in accordance with the following: If you leave prior to 8am, you can claim up to \$55 per day, if you leave prior to 12pm, you can claim up to two-thirds of the \$55 maximum (\$36.66), if you leave prior to 6pm, you can claim up to one-third of the \$55 maximum (\$18.34). If you return after 9am, you can claim up to one-third of the \$55 maximum (\$18.34), if you return after 2pm, you can claim up to two-thirds of the \$55 maximum (\$36.66), if you return after 6pm, you can claim up to \$55 in meals expenses.
- d. An additional \$7.00 incidental allowance may be claimed for each 24-hour period. The term "incidental allowance" includes, but is not limited to fees and tips for services such as for housekeepers and baggage handlers. It does not include expenses for laundry, cleaning and pressing of clothes, drinks, snacks, lodging taxes, cab fares, telephone calls and the like.

2. Meals Provided as Part of the Event

In the event the Traveler must forego the provided meal for health or business reasons, an

explanation for the purchase of the meal replacement must accompany the claim. Supporting documentation may be requested and required.

3. Hospitality Meals

Expenses for meals incurred by Travelers who provided hospitality while on travel status are reimbursable in accordance with CPC Hospitality Guidelines.

5.3 Travel of Less Than 24 Hours

When the entire length of a trip is less than 24 hours, reimbursement of meals and incidental expenses must be reported as taxable income. Under no circumstances may lunch be reimbursed. The amount will be reported to CPC Payroll and included in Box 1 of the Traveler's W-2 form or a 1099 issued.

For a trip of less than 24 hours within the continental U.S. that includes an overnight stay, reimbursement shall be authorized for the actual cost of lodging, and meals and incidental expenses subject to the daily maximum amount set forth in [Section 5.2](#) above. The maximum amount for a single day shall be authorized for the entire trip, even if the trip takes place over two consecutive workdays.

5.4 Payment of Group Subsistence Expenses

The CPC may negotiate agreements with restaurants, hotels, and similar establishments to furnish subsistence to a group or groups of Travelers when it is to the CPC's advantage. Under such an agreement, the vendor may be paid either by the group leader or by billing the CPC; the CPC encourages direct billing so that Traveler's funds have not been advanced unnecessarily.

1. Reimbursement of such expenses may be claimed by group travelers as follows:
 - a. Group leaders who pay all or part of the group's expenses may be reimbursed by submitting a claim for the actual expenses incurred. The claim must be accompanied by the vendor's invoice/receipt showing payment in full.
 - b. Members of a group who have some portion of their subsistence expenses paid by the group leader may claim reimbursement for the remainder of their subsistence expenses.
 - c. CPC staff and University faculty/staff should not pay for the travel of students and expect reimbursement from the student. The faculty or staff travel advisor should request any advance needed, incur the trip related expenses on behalf of the student travelers and submit a travel claim for reimbursement. As required and with appropriate approval, students may obtain travel advances and submit travel claims individually if the faculty or staff advisor cannot incur the travel expenses on behalf of the student travelers.

5.5 Personal Travel Combined with CPC or University Business Travel

Generally, there are two reasons for altering business-related travel for personal convenience:

- Utilizing a different method of transportation, and
- Extending travel for personal reasons

When a different method of transportation is used for personal convenience, such as driving instead of flying, the CPC will pay the lesser cost of the two methods. If the alternate method is used and requires additional time, the Traveler must use his/her own personal time.

When travel on CPC or University business is extended for personal reasons, the CPC will only reimburse the Traveler for expenses during the time he/she would have been required to travel were the trip not extended for personal reasons.

6. Miscellaneous Travel Expenses

Miscellaneous expenses are reimbursable when they are ordinary and necessary to accomplish the official business purpose of a trip. The Travel Expense Claim must include an explanation of why such expenditures are being claimed. Following is a non-exhaustive list of reimbursable and non-reimbursable travel related expenses.

6.1 Tips

The CPC will reimburse reasonable and customary gratuities typically as part of the incidental fee discussed in [Section 5.2](#). Tips and gratuities for extended travel or travel outside the U.S. that are over and above tips reimbursed as part of the per diem are reimbursable if reasonable and incurred while traveling on official University/CPC business.

6.2 Business Related Expenses

Such expenses include, but are not limited to: internet and travel booking fees; word processing services; equipment rentals; fax and computer expenses; copy services; overnight delivery/postage; purchase of materials and supplies, when normal purchasing procedures cannot be followed; rental of a room or other facility for the transaction of official business; local and long-distance telephone calls (including one reasonably brief, non-emergency, personal call home per day); and laundering, cleaning, or pressing of clothing if a trip exceeds six days.

6.3 Registration/Event Fees

All guidelines governing short-term travel and subsistence allowances will apply except that Traveler may be reimbursed for actual subsistence expenses, supported by a voucher/receipt, when the convention or conference is planned and arranged by a non-CSU agency if such expenses are beyond the control of the Traveler and the appropriate Vice President, Dean or Executive Director or designee so certifies.

1. Registration fees exceeding \$1,000.00 must be approved by the appropriate Vice President, Dean, Executive Director or designee.

2. When a Traveler requests reimbursement for registration for a conference or convention, a copy of the itemized registration form or a copy of the website indicating the cost of the conference/convention must be attached to the Travel Expense Claim. In addition, a copy of the method of payment or receipt is also required.

6.4 Non-Reimbursable Expenses

This section identifies various expenses not addressed elsewhere in this policy that are not permitted. This list is only meant to provide examples of expenses that will not be reimbursed by the CPC.

Such expenses include but are not limited to personal domestic ATM/credit card fees; fines/citations; clothing and accessories; commuting expenses; frequent Traveler program participation; FastTrack (or equivalent); club membership fees; luggage (lost luggage may be covered, see [Section 8.3](#), Personal Property or Baggage Loss); personal entertainment; personal care; dependent care; and pet care.

Exceptions for expenditures that are typically non-reimbursable, and arise because of special or unusual circumstances, must be documented, and authorized or approved by the appropriate Vice President, Dean or Executive Director or designee.

7. Special Travel Situations

7.1 CPC/University Travelers

Travelers in this category include visiting academic appointees, faculty members on sabbatical leave, students, and post-docs and other non-degree candidates. Travel expenses for these Travelers must be paid, reimbursed, and reported in accordance with the provisions of these procedures.

1. Student Travel

Student travel shall be conducted in accordance with policies, regulations and guidelines of the CSU and the University. Refer to Executive Order 1041 for the Release of Liability, Promise Not to Sue, Assumption of Risk and Agreement to Pay Claims requirement. Student travel (such travel includes but is not limited to: attendance at conferences, student competitions, field trips, field work performed by students, attendance at meeting, and any senior project related travel) should be processed based upon the source of funding for such travel. For example, if the funding is from the University (i.e. state side) then student travel is processed and paid by University Accounts Payable. If the funding is coming from the CPC, or the Cal Poly Foundation, then the student travel is processed and paid by CPC. A student may be reimbursed for travel expenses when there is a direct connection between the expense and the business purposes of the CPC or University. The business purpose of the student travel must be substantiated on the Travel Expense Claim, and other substantiating documentation must be provided, such as a copy

of the meeting/conference program. Travel will be considered to have a CPC/University business purpose if the travel:

- Directly supports a faculty member's project or research program, or
- Is an integral part of the student's degree work, or
- Is required for attendance at student-oriented meetings, student government events, University athletic events by student athletes, and the like, or
- Enables the student to attend a conference to present research findings or to act in some other capacity on behalf of CPC or the University.

CPC staff and University faculty/staff should not pay for the travel of students and expect reimbursement from the student. The faculty or staff travel advisor should request any advance needed, incur the trip related expenses on behalf of the student travelers and submit a travel claim for reimbursement. As required and with appropriate approval, students may obtain travel advances and submit travel claims individually if the faculty or staff advisor cannot incur the travel expenses on behalf of the student travelers.

2. Sponsored Programs Travel

Travel related to a contract or grant where the student is an employee of CPC shall be processed through the Corporation. Travel Preauthorization/State 1A Form should be completed prior to the commencement of travel and retained in the Traveler's department until the claim is filed.

7.2 International Student Travel

Regardless of its funding source, international student travel should be pre-authorized by University and MUST be submitted to the Cal Poly International Center, www.international.calpoly.edu to make sure that all required procedures and forms have been completed before departure.

7.3 Non-CPC/University Travelers

Travelers in this category include prospective employees, independent contractors and consultants, inbound Travelers hired by the CPC for a temporary assignment, volunteers, and spouses. Allowable travel expenses for CPC/non-University Travelers are subject to the provisions of these guidelines.

1. Prospective Employees

a. Authorization

The CPC may reimburse the actual travel expenses related to interviewing prospective employees, when such expenses are necessary to acquire key personnel for employment at the CPC. Authorization shall be obtained before any commitment to reimburse travel expenses is made to the prospective employee. Reimbursement of allowable expenses is not taxable if the expenses are properly substantiated. In addition, at the President's discretion, actual travel expenses may be reimbursed for spouses who accompany candidates for high-level administrative positions, including Manager and Senior Professional positions, on final interviews.

b. Allowable Expenses

Actual transportation expenses shall not exceed one round-trip coach airfare between the prospective employee's current residence and the interview location for each round of interviews. Subsistence and non-personal miscellaneous expenses also may be reimbursed. Transportation and lodging expenses for such individuals may be paid directly by the CPC.

2. Independent Contractors and Consultants

Reasonable travel expenses incurred by CPC retained independent contractors or consultants are reimbursable in accordance with these procedures. Such reimbursements are not taxable, provided the amounts claimed are properly substantiated. Unsubstantiated amounts must be reported as income to the contractor, on the appropriate IRS instrument (e.g. Form 1099, Form 1042-S, etc.).

3. Temporary Assignments

Individuals (including employees, independent contractors, and consultants) hired for temporary assignments that do not last more than one year may be reimbursed for travel expenses, including meals and lodging. Such individuals must incur lodging expenses that duplicate the expenses of a permanent residence in another location and satisfy one of the following criteria:

- a. The Traveler has a member or members of his/her family currently residing at the permanent home; or
- b. The Traveler intends to return to the vicinity in which his/her claimed residence is located.

The reimbursement for lodging shall be reduced by any amount received by the Traveler for renting out his/her primary residence.

Expenses to be reimbursed for temporary assignments are subject to the reporting and substantiation rules outlined in these procedures, including those for extended length of stay and locations outside of the continental United States.

4. Volunteers

CPC may reimburse the pre-authorized travel expenses of volunteers who are performing services on behalf of the CPC/University, provided the expenses are properly substantiated. If the reimbursement does not exceed the substantiated expenses, such payments are not subject to withholding or reporting.

5. Witnesses

The CPC may reimburse the actual travel expenses related to interviewing witnesses or other parties involved in litigation matters, when such expenses are necessary to acquire key information for legal purposes. Authorization shall be obtained before any commitment to reimburse travel expenses is made to the individuals.

6. Spouse or Registered Domestic Partner Travel

The travel expenses of a spouse or registered domestic partner who accompanies a University business Traveler (e.g., as approved by the appropriate Vice President, Dean, Executive Director, or their assignee) are reimbursable under these guidelines, provided it can be established that the significant other's presence serves a bona fide CPC/ University business purpose. A spouse or

registered domestic partner who attends a function is considered to have a business purpose if he or she has a significant role in the proceedings or makes an important contribution to the success of an event. Generally, protocol or tradition dictates when the participation of a high-level official's spouse or registered domestic partner is required at official University/CPC functions, such as alumni gatherings, fund-raising or ceremonial activities, certain athletic events (see below), and community events. Documentation should be provided with the Travel Expense Claim to show that the spouse or registered domestic partner's attendance at the function meets the above conditions (e.g., an event or meeting agenda, or a letter of invitation requesting that the spouse or registered domestic partner attend the meeting or event). If a spouse or registered domestic partner has no significant role in the proceedings, or performs only incidental duties of a social or clerical nature, attendance does not constitute a bona fide business purpose. Such expenses are taxable to the employee and therefore may not be reimbursed under these guidelines. Spouse or registered domestic partner travel expenses may not be charged to state funds. Contract and grant funds may only be used to reimburse spouse or registered domestic partner travel if the special provisions of the contract or grant are satisfied. Various non-state funds controlled by the University may be used to fund spouse or registered domestic partner travel, but only within the restrictions, if any, governing the use of the fund and within the policy set forth in these guidelines.

8. Travel Related Insurance

8.1 Employees

All University employees, including those engaged by the University in connection with research grants and contracts, are routinely covered 24 hours a day against accidental death or dismemberment while on an official University domestic business trip. Travel while engaged in designated extra-hazardous activities on behalf of the University may be required to purchase additional insurance. In addition, any travel to a foreign destination must purchase Foreign Travel Insurance through either the University or Corporation business office.

In addition, all CPC employees are provided with Workers' Compensation coverage for work-related injury or illness that occurs during an approved and funded business trip.

For insurance coverage purposes, an official CPC/ University business trip begins when the Traveler leaves his/her residence or normal work location, whichever occurs last, and ends when the Traveler returns to his/her residence or normal work location, whichever occurs first.

Refer to the following web site for information on University insurance coverage for employees:

http://www.calstate.edu/risk_management/rm/

8.2 Private Vehicles

The rates of reimbursement for mileage set out in this section include the cost of maintaining liability insurance at the minimum amount prescribed by law, and collision insurance sufficient to cover the reasonable value of the vehicle, less a standard deductible. When a privately owned vehicle operated by a Traveler is damaged by collision or receives other accidental damage, reasonable reimbursement for repair shall be allowed under the following conditions:

1. The damage occurred while the vehicle was being used on official University or CPC business with the permission or authorization of the employing campus/CPC;
2. The vehicle was damaged through no fault of the Traveler and verified through a police report;
3. The amount claimed is an actual loss to the Traveler, which is not recoverable either directly from or through the insurance coverage of any of the parties involved in the accident;
4. The amount of the loss claimed does not result from a decision of a Traveler not to maintain collision coverage; and
5. The claim is processed in accordance with prescribed procedures.
6. When private vehicles are used on official business, Traveler must maintain adequate liability insurance coverage. The minimum prescribed liability insurance coverage is as follows:
 - a. \$15,000 for personal injury to, or death of, one person;
 - b. \$30,000 for injury to, or death of, two or more persons in one accident: and
 - c. \$5,000 for property damage.

8.3 Personal Property or Baggage Loss

If a Traveler incurs a loss to personal belongings, the first common carrier is typically responsible for reimbursement of losses, and the Traveler should file an appropriate claim as instructed by the common carrier. If the common carrier does not provide full reimbursement to the Traveler for personal effects, then an "equity claim" may be filed with CPC.

Documentation to substantiate the claim is required. The claim form may be found at:

http://www.calstate.edu/risk_management/claims/

8.4 Emergencies

In case of emergencies while on travel status, the Traveler should first contact emergency responders at their location. The Traveler's appropriate administrator and the CPC Associate Executive Director of Finance and Business Operations should be informed as soon as possible.

Employees covered by the CSU Group Life insurance plan through Standard Insurance Company are also covered by the MEDEX Travel Assist program (Group #7088) when traveling at least 100 miles from home or in a foreign country. This coverage is not an exemption from obtaining Foreign Travel Insurance from the University or Corporation business office. Additional information about coverage can be found at:

http://www.calstate.edu/Benefits/carrier.materials/2005_Medex_Brochure.pdf

9. Reporting Travel Expenses

A Travel Expense Claim shall be used to account for all travel advances and any expenses incurred in connection with official travel. For direct billing arrangements that have been approved in advance, a Travel Expense Claim must still be processed as verification that the expense was incurred even if no reimbursement is due the Traveler.

9.1 Reporting Period

The Travel Expense Claim must be submitted to the CPC Travel office within 10 days of the end of a trip unless there is recurrent local travel, in which case Travel Expense Claims may be aggregated and submitted monthly. When a trip lasts more than 90 days, the Traveler must submit a quarterly report of expenditures to the CPC Travel office.

9.2 Completion of a Travel Expense Claim

The total amount of all expenses and advances pertaining to a particular trip must be accounted for when submitting a Travel Expense Claim. Except for trips that require quarterly reporting, all expenditures for a trip should be reported on one Travel Expense Claim. Previously reimbursed amounts related to the trip should be detailed on the claim.

In no event shall a Travel Expense Claim totaling less than \$10.00 be submitted. Such claims should be paid through appropriate petty cash accounts.

1. Substantiation of Expenses

Substantiation must include the following (as listed on the Travel Expense Claim):

- a. The date and time of departure from and return to the Traveler's normal work location or residence. When any personal leave is taken while on official travel status, the number of personal days must be specified on the Claim.
- b. The origin and destination of the trip and the route taken. Travel within a local area also should be indicated; continuous travel between major points, such as from city to city, should be shown separately. Any substantial deviation from the distance shown in a standard highway mileage guide must be explained.
- c. The purpose for the travel or the nature of the business benefit derived as a result of the travel.
- d. The amount of each expenditure; listed by date and location.
- e. Claims for reimbursement of expenses paid for others shall be submitted by the group leader and must include the names of persons on whose behalf expenses were incurred and their affiliation with the business purpose of the expense, an itemization of the expenses, and other pertinent supporting documentation.

2. Documentation Requirements

a. Receipts

An itemized receipt:

1. Demonstrates the cost (shows an itemized list of what was purchased,
2. Provides proof of payment (shows how was it paid)), and
3. Includes the date of purchase.

The original itemized receipts for the following must be submitted with the Travel Expense Claim:

- Receipts for all airline expenses.
- Receipts for all lodging expenses except where per diems are authorized for lodging expenses (e.g., long-term travel or international). Since hotel receipts may include charges that are not reimbursable, the Traveler shall not be reimbursed for lodging expenses unless the receipt presented by the Traveler contains itemized charges for the room, e.g., taxes, telephone, etc.
- Receipts for all rental car expenses.
- Receipts for all extraordinary items, such as repair of accidental car damage, supported by appropriate justification.
- An agenda, itemized receipt, or other supporting documentation for all registration fees.
- Any reimbursable item costing \$40 or more.

b. Electronic Receipts

Electronic receipts are acceptable provided that the detail contained in an electronic receipt is equivalent to the level of detail contained in an acceptable paper record. For example, an electronic receipt must show the name of the payee, the amount of the charge, the transaction date, and the form of payment. When required to ensure adequate documentation of the costs incurred, the Traveler is responsible for providing additional detail, e.g., a receipt with itemized hotel charges. E-mailed or faxed documentation provided by an airline or travel agency for electronic ticketing expenses for airfare is acceptable for substantiating such expenses. A copy of the faxed itinerary and receipt or a copy of the e-mail itinerary and receipt printed locally should be attached to the Travel Expense Claim.

c. Travel Packages Purchased from Internet Vendors

Travel "packages" from Internet vendors typically do not itemize expenses. Therefore, no business-related travel should be booked through such vendors unless the Traveler has confirmed that each aspect of the package will be separately itemized (e.g., itemized hotel charges, airfare) to assure appropriate documentation for reimbursement.

d. Missing Receipts

When receipts are required but cannot be obtained or have been lost and all measures to obtain a duplicate receipt have been exhausted, a Missing Receipt Form must be completed and submitted with the Travel Expense Claim:

<http://www.calpolycorporation.org/wp-content/uploads/2016/11/Missing-Receipt-Form-11-2016.pdf>

9.3 Certification of Travel Expenses

The Traveler must sign the Travel Expense Claim certifying that the amounts claimed are a true statement of the expenses incurred while on official CPC/University business and that the original of all required receipts has been submitted. For expenses where a receipt is not required, (e.g. expense \$40 or less), the Traveler's signature is substantiation for that expense.

The Travel Expense Claim contains the following certifications that must be signed by the Traveler:

I hereby certify that the above is a true statement of the travel expenses incurred by me in accordance with the applicable California State University procedures and that all items shown were for the official business of The California State University. If a privately owned vehicle was used, and if mileage rates exceed the minimum rate, I certify that the cost of operating the vehicle was equal to or greater than the rate claimed, and that I have met the requirements as prescribed by SAM Sections 0750, 0752, 0753 and 0754 pertaining to vehicle safety and seat belt usage.

1. Submission of the Travel Expense Claim under a Traveler's electronic authorization (scanning/faxing) will be considered certification that the Traveler incurred the expenses being claimed. In accordance with IRS regulations, an electronic signature must:
 - a. Identify the Traveler who is submitting the electronic form;
 - b. Authenticate and verify the submission; CPC and university employees must submit scanned copies from their calpoly.edu e-mail address to meet this requirement; and
 - c. Is the final entry in the submission received directly from the Traveler;
 - d. Original receipts still must be provided as discussed in [Section 9.2](#).

9.4 Return of Excess Advance Amounts

If the amount of an advance exceeds the reimbursable expenses, payment for the amount due shall be submitted with the Travel Expense Claim. Checks must be made payable to CPC.

10. Approval of Travel Expense Claim

The approving signature provides additional substantiation for expenses where a receipt is not required, (e.g. individual expense is less than \$40). Approvers may request receipts or additional documentation if it appears that a Traveler is routinely claiming the same amounts for the same items. For example, Travelers should be required to submit meal receipts if it appears they are treating the meal and incidental reimbursement cap as a per diem by routinely claiming the maximum amount of the cap.

The Travel Expense Claim should not be approved by a person who reports directly or indirectly to the Traveler. Persons delegated the authority to approve travel shall not approve their own travel.

In addition, Travelers may not approve the travel of a near relative, e.g., spouse, registered domestic partner, significant other, child, parent, etc.

11. Travel within the United States - 30 Days or More

A long-term daily expense rate shall be authorized when a Traveler can reasonably be expected to incur expenses in one location comparable to those arising from the use of establishments catering to long-term visitors, and when the Traveler is expected to be in one location for 30 or more consecutive days but not in excess of one year. Hotels, apartment complexes and other lodging establishments which offer cooking facilities will frequently offer weekly or monthly rates.

For domestic travel assignments of 30 days or more within the United States, an authorized per diem allowance for lodging (excluding taxes), meals and incidentals should be determined by the authorized approver based on an estimate of actual daily expenses.

The agreed upon rate for reimbursement shall not exceed the maximum applicable federal per diem rate for the destination as published by the General Services Administration at <http://www.gsa.gov/portal/category/21287>.

The daily expense rate is computed by dividing the monthly lodging costs (determined by estimating actual expenses) plus an appropriate amount for meals and incidental expenses, by the number of days of occupancy in the rental period. Receipts are not required for meals and incidental expenses when applying the daily expense rate.

The following recurring expenses may be considered part of the lodging cost when a Traveler rents a room, apartment, house, or other lodging on a long-term basis:

- Rental cost of a furnished dwelling;
- Utilities;
- Monthly base telephone charges.

Assignments that last longer than a year must be approved by the Executive Director prior to the twelfth (12th) month of travel.

12. International Travel

All international travel request(s) must be submitted to the Cal Poly International Center. Forms and instructions are located on the Cal Poly website. www.international.calpoly.edu/travel

12.1 Assignments of Less Than 30 Days

Travelers to foreign destinations may receive a fixed amount per diem for lodging, meals, and incidentals in accordance with the Federal Maximum Travel Per Diem Allowances for Foreign Areas

published by the U.S. Department of State and may be found at http://aoprals.state.gov/content.asp?content_id=184&menu_id=78. Receipts will not be required for reimbursement with the exception of lodging.

If actual expenses are claimed due to special or unusual circumstances, the Traveler must document such circumstances by submitting a written explanation with the Travel Expense Claim. The amount reimbursed, however, may not exceed 300% of the applicable federal rate established for the location of travel. The reimbursement of actual expenses must be supported by receipts, as specified in [Section 9.2](#), Documentation Requirements.

Following are some examples of special or unusual circumstances that warrant reimbursement of actual expenses:

1. A Traveler is required to attend a meeting or conference where meals and lodging must be obtained at a prearranged place, and lodging consumes all or most of the applicable maximum per diem allowance;
2. The travel is to an area where the per diem is normally adequate, but subsistence costs have temporarily increased because of a special event or function, e.g., a national or international event; or
3. Due to the situation described above, affordable lodging is not available within a reasonable commuting distance of the Traveler's meeting or conference and transportation costs to commute to and from the less expensive lodging facility consume most or all of the savings achieved from occupying less expensive lodging.

12.2 Travel Less Than 24 Hours

The actual, necessary and non-extravagant cost of lodging for an overnight stay associated with international travel of less than 24 hours shall be reimbursed when supported by an original receipt or a statement explaining why a receipt is not available.

The reimbursement of meals and incidental expenses shall be calculated in multiples of the applicable federal per diem rate based on the total number of hours between the time of arrival at the foreign location and the time of departure.

For partial days, hours should be rounded to the nearest quarter day as follows:

- 3 hours up to 9 hours equals 1/4 day or 25%;
- 9 hours up to 15 hours equals 1/2 day or 50%;
- 15 hours up to 21 hours equals 3/4 day or 75%; and
- 21 hours up to 24 hours equals 1 day or 100%.

12.3 Assignments of 30 Days or More

The per diem allowance for travel assignments of 30 days or more for international travel should be determined by the Traveler's management based on an estimate of actual daily expenses. Refer to [Section 11](#), Travel within the United States - 30 Days or More for instructions on calculating the daily expense rate.

The rate for reimbursement shall not exceed the maximum Federal Per Diem rate applicable for the destination as published by the U.S. Department of State. Traveler is expected to seek long-term accommodations when staying in one location for 30 or more consecutive days.

12.4 Adjustment of International Per Diem Rates

Travelers may not request reimbursement of actual foreign expenses for one portion of a trip and per diem for the remainder. The method selected must be used for the entire foreign portion of the trip. For example, a per diem may be used for meals and incidental expenses and actual costs used for lodging.

1. Adjustment for Multiple Locations

Prorated per diems may be allowed when travel to more than one foreign location occurs. This method may not be used if an alternative method is contractually mandated by the funding source.

2. Adjustment for Partial Days

Reimbursement of subsistence expenses shall be calculated as outlined in [Section 5.2](#).

3. Adjustment for International Lodging or Meals Provided Without Charge

When international lodging or meal expenses are paid directly by the CPC, are reimbursed as entertainment expenses, or are otherwise furnished to the Traveler without charge, the maximum per diem rate authorized for international travel must be adjusted. When lodging is provided without charge, only the meals and incidentals portion of the maximum per diem will be reimbursed. If a meal is provided, the meals and incidentals rate must be reduced by the value of the furnished meal. If the actual value of the meal is not known, the Traveler may provide an estimated cost. Such instances may allow a gift to the host as discussed in [Section 5.1](#).

Situations that may require an adjustment include the following:

- Meals are furnished as part of official CPC/University entertainment,
- Meal or lodging expenses are included in the registration fees,
- Group expenses are billed directly to the CPC, or
- Complimentary accommodations are extended (generally to a conference leader, coordinator or assistants) for block patronage of guest rooms.

Refer to [Section 5.4](#), Payment of Group Subsistence Expenses, for more information on claiming group expenses.

12.5 Taxability of International Travel with Personal Use

International travel frequently consists of both business and personal components. According to the IRS, there is a taxable event if BOTH of the following conditions are met:

1. The total period of the trip is longer than one week, and
2. At least 25% of the trip is personal

In the event that both conditions are met, a portion of the common business expenses that are incurred by the Traveler, including airfare, is taxable to the Traveler. When a travel day consists of both business and personal time, the day will be classified as a business day in order to determine the percentage of personal time associated with the trip. Please note the determination of what constitutes a personal vs. business day is between the traveler and approver. As a general rule, any travel days that the employee records as accrued leave time, such as vacation, would be considered a personal day.

12.6 Special Fees for International Travel

Travelers may be reimbursed for unique costs associated with international travel, such as: the actual cost of obtaining or renewing a passport, visa, and necessary photographs; cost for certificates of birth, health, identity, and related affidavits; charges for required inoculations and medical evacuation insurance; currency conversion, ATM and check cashing fees outside the U.S.; the cost of Traveler's checks; costs related to hiring guides, translators, and local labor; and the cost of full collision insurance on automobiles rented in foreign countries.

13. Travel Allowances While on Sick Leave or Vacation

13.1 Sick Leave

When a Traveler is granted sick leave while away from the Traveler's work location for purposes of CPC or University business, such Traveler may claim reimbursement for travel expenses in accordance with the allowances prescribed by these guidelines during such sick leave, provided the allowances for travel expenses shall not be authorized for a period exceeding three days. The time limitation prescribed by this section may be exceeded in unusual cases approved by the Vice President, Dean, or the Executive Director.

13.2 Vacation

When a Traveler is authorized time off on vacation while on CPC/University business, reimbursement for subsistence allowance during such vacation may not be claimed.